

INDEX

	<u>PAGE</u>
Abandoned cemeteries	8-2
Abandoned school buildings - community center	10-4
Additional appropriations.....	4-4
Access to public meetings.....	15-1
Access to public proceedings:	
Indiana open door law	15-1
Minutes	15-2
Public notice	15-1
Access to public records [IC 5-14-3]:	
Access to electronic data storage systems	15-3
Definition of public record	15-2
Enhanced access	15-3
Fees	15-4
Public policy.....	15-2
Request for access to public records	15-2
Records which may be excepted from disclosure	15-4
Accountable items - deposits	13-6
Administrator of the poor	6-3
Advance payments.....	13-3; 19-21; 20-10
Advertisements	
Abstract of receipt and disbursements	2-3
Additional appropriations	4-4
Budget and tax rate	4-4
Schedule of publication requirements	12-6
Affidavits and application for township assistance.....	6-1
Agency service contracts	19-13
Agreements	
Fire protection.....	9-1
Libraries	11-1
Parks and recreation facilities.....	10-2
Alcohol purchases.....	13-3
Ambulance (emergency) service	9-1
Annual report, preparation and filing.....	2-3
Appropriations	
Additional	4-4
Emergency.....	5-3
Establishing tax rates and levies	5-3
General township.....	4-1
Recording on records	3-1
Township assistance	6-15
Transfers.....	4-5
Architect, services	20-9
Assessor.....	12-7
Asset ownership.....	13-3
Associations, membership in	5-5
Attorney General Opinions.....	9-11
Audit costs.....	13-4
Authorized Investments.....	18-6

Bad debts and uncollectible accounts.....	13-4
Bids and contracts.....	20-1
Board of finance	5-4
Bonds - officers and employees.....	10-5
Bonds - township trustee.....	1-2
Bonds - funding and refunding.....	5-4
Bonds - park.....	10-2
Break-ins or burglaries	13-4
Budget	
Calendar	4-4
Forms.....	2-5; 4-1
General provisions.....	4-1
Preparation	4-1
Publication	4-1
Township assistance	6-18
Canada thistles (detrimental plants)	12-1
Cancellation of checks	2-3
Capital assets.....	13-4; 19-24
Capital assets inventory	13-4
Cash disbursements	13-4
Cemetery associations.....	8-1
Cemeteries - abandoned.....	8-2
Cemetery - township	8-1
Certificates of deposit.....	18-4
Certified report of public employees	2-6; 12-3
Check, township.....	2-2
Check, cancellation.....	2-3
Claim record - dog fund.....	2-5
Collection of amounts due.....	13-4
Community center	10-4
Commuting mileage	13-5; 17-3
Compensation and benefits	13-5; 17-1
Compensation and expenses	1-3
Computer hardware and software - lease with option to purchase	21-3
Computer output	13-5; 14-5
Computer systems:	
Basic questions.....	14-5
Hardware	14-6
Internal control requirements for accounting systems	
Information technology processing controls:	
Audit trails	14-3
Back up processing	14-1
Change controls	14-3
Computer output.....	14-4
Disaster recovery.....	14-1
Error correction.....	14-4
Input controls	14-3
Interface controls	14-4
Internal processing	14-4
Logical security.....	14-2
Operations documentation	14-5

Computer systems (continued):	
Internal control requirements for accounting systems	
Information technology processing controls (continued):	
Output controls	14-4
Physical security	14-1
Programming documentation	14-5
User documentation	14-5
Other requirements.....	14-7
Possible applications:	
Payroll.....	14-7
Purchase orders	14-7
Software.....	14-6
Steps to take prior to bidding.....	14-7
Condition of records	13-5
Conflict of interest	16-1
Conflict of interest:	
Consultants:	
Conflict of interest.....	16-3
Definition of consultant	16-3
Definition of entity	16-4
Disclosure requirements.....	16-4
Penalties	16-4
Public servants:	
Conflict of interest.....	16-1
Defense	16-2
Definition of dependent.....	16-2
Definition of pecuniary interest	16-1
Disclosure requirements.....	16-2
Exception for compensation and expenses.....	16-1
Form	16-2
Other exceptions	16-1
Construction contracts - forms	2-6
Construction contracts - public works	20-1
Contracts	13-5
Cooperative agreements	
Emergency services	9-1
Fire protection.....	9-1
Libraries	11-1
Park and recreation	10-1
Correction of errors	13-5
County public records commission	15-5
Credit cards.....	13-5
Deceased person, payment of funds due	12-3
Deferred compensation - public employee	17-2
Definition of public record.....	15-2
Deposit and investment powers.....	18-1; 18-6
Depositing receipts.....	18-6
Deposit of accountable Items.....	13-6
Deposit of receipts	18-6
Depository - public	18-1
Deposits in transaction accounts	18-4
Design – Build Work Projects.....	20-12
Designation of depositories.....	18-1

Disbursements - by check.....	13-4
Discrimination by contractors - prohibited.....	20-10
Disposal of personal property	22-1
Disposal of property	5-5; 22-1
Dog fund	
Claim record	2-5
Donations	13-6
Duties of township board members	5-3
Duties of township trustee.....	1-5
Electronic funds transfer	18-6
Emergency appropriations	4-1; 4-4
Emergency Contracts.....	5-3
Emergency projects	20-9
Emergency public works	20-9
Employee benefits.....	17-1
Employee's earnings record.....	2-6
Employee's service record	2-5
Employee's weekly (work period) earnings records.....	2-6
Equipment, advertisement and purchase	12-6
Eradication of weeds.....	12-1
Excessive or unreasonable costs	13-6
Exchange of property with another governmental entity.....	22-3
Excise tax, federal.....	13-2
Expenditures by holding corporations.....	13-6
Expense reimbursement itemization.....	13-7
Federal and state agencies - compliance requirements	13-7
Fees	13-7
Financial and appropriation record	2-2; 3-1
Description.....	3-1
Entries.....	3-1
Posting.....	3-1
Proving.....	3-2
Use of "M" columns	3-2
Use of ruled columns.....	3-1
Financial Assistance – Schools	6-14
Financial report opinion modifications.....	13-7
Fire protection	
Agreements with other townships.....	9-1
Agreements with volunteer associations	9-1; 9-6
Audit cost.....	9-6
Borrowing funds.....	9-2
Building or remodeling and fire equipment fund.....	9-9
Car allowance.....	9-6
Clothing allowance	9-6
Conditional or installment purchase	9-2
Contracts and cooperative agreements	9-1
Director of nonfire emergency activities	9-10
Employment of firefighters.....	9-1
Fire department merit systems.....	9-10
Firefighting fund.....	9-3
Fire protection districts	9-3
Fire trucks and emergency service vehicles	9-10
Hazardous materials reimbursement.....	9-8

Insurance on firefighters	9-6; 9-8
Joint owned equipment.....	9-3
Levy, tax rate, fund	9-3; 9-4
Liability limits - punitive damages	9-9
Municipal territory completely within township	9-1
Nominal compensation defined	9-5
Opinions of attorney general	9-11
Petitions for fire protection.....	9-1
Private vehicles.....	9-10
Purchase of equipment.....	9-1; 9-3
Service charges.....	9-4; 9-5
Service charges - false alarms	9-7
Township owned equipment.....	9-2
Volunteer firefighters	9-5
Volunteers - coverage by worker's compensation.....	9-10
Forms	2-1
Fundraisers	13-7
Funds	
Cemetery	8-1
Dog	7-1
Fire fighting	9-3
Library.....	11-1
Recreation (chapter X)	10-5
Township assistance	6-1
Township parks (chapter X).....	10-1
Transfer of funds	
Surplus balance	12-8
Temporary transfers.....	12-8
Fund sources and uses.....	13-7
General provisions - budget.....	4-1
General duties - township board	5-3
General duties township trustee	1-5
General forms	2-1
Goods - advertisement and purchase.....	12-6
Hazardous materials reimbursement.....	9-8
Home rule.....	5-5
Hours worked record.....	17-1
Indigents - see township assistance	
Illustrations of prescribed forms	Appendix
Indebtedness.....	13-7
Insulin furnished to the poor.....	6-13
Insurance	
Firefighters.....	9-6; 9-9
Worker's compensation	12-8
Interest on investments.....	13-8; 18-9; 18-13
Internal control requirements - accounting systems	14-4
Internal controls.....	13-8
Investigators – township assistance	6-19
Investment cash management.....	18-13
Investment losses	13-8; 18-9
Investment - manner	18-10
Investment - posting procedures.....	18-12

Investment purchasing 18-11

Investment report 18-14

Investments 18-6

Investments not authorized by statute 13-8; 18-9

Johnson grass (detrimental plants) 12-1

Joint leasing 21-3

Joint owned fire equipment 9-3

Leaseback provisions 22-4

Lease of real property 22-5

Lease with option to purchase 21-1

Lease with no option to purchase 21-1

Leases 21-1

Leave and overtime policy 13-8; 17-1

Legal settlement for township assistance 6-7

Libraries 11-1

License plates 12-3

Line fences 12-4

Lucrative offices 13-8; 16-4

Lucrative offices

- Township board 5-4
- Township trustee 1-5
- Deputies 12-8

Malfeasance, misfeasance, nonfeasance 13-8

Materials - advertisement and purchase 12-6

Meeting of township board

- Annual organization 5-1
- Appropriations and tax levies 5-3
- Organization as board of finance 5-2
- Record of meetings 5-2
- Special meetings 5-2
- To approve trustee's annual report 5-2

Membership in associations 5-5

Memorial Day expenses 12-6

Mileage 1-4

Minutes of township board 5-2

Notices

- Additional appropriations 4-4
- Budgets 4-1; 4-4
- General 12-6

Office and telephone expenses 1-4

Official bonds - see bonds

Oil and gas leases 1-6

Old public records, disposition of 15-6

Online Reverse Auctions 19-22

Open door law 15-1

Opinions of Attorney General 9-11

Order to destroy public records 15-8

Ordinances and resolutions 13-8

Overdrawn cash 13-9

Overdrawn funds 13-9

Overpayment collections 13-9; 19-21; 20-10

Parks	
Bonding of officers and employees	10-5
Community center.....	10-4
Recreation program - tax levy	10-3
School property and township parks	10-5
Township general park and recreation	10-5
Township in a county with consolidated city.....	10-1
Township with second class cities.....	10-3
Townships, of not less than 8500 population	10-1
Township between 2000 and 3000 population.....	10-3
Township less than 2000 population	10-2
Payments in advance - prohibited.....	17-1
Payment of funds due deceased person	12-3
Payroll deductions.....	3-2
Payroll schedule and voucher.....	2-5
Penalties, interest, and other charges	13-3; 13-9
Personal expenses.....	13-9; 17-3
Personal property use	13-9; 17-3
Petitions	
Community centers.....	10-4
Fire protection.....	9-1
Libraries	11-1
Parks.....	10-2; 10-3; 10-4
Petroleum products	19-12
Playgrounds	10-3
Policy, preservation and destruction of records	15-5
Political expenditures	13-9
Preparation of the budget.....	4-1
Prescribed forms	
Exact replica	13-1
General.....	2-1
Township assistance	2-1
Prescribed forms.....	13-10
Township	2-1
Township budget	2-1
Use of prescribed forms	13-1
Various accounting guides, manuals and other publications	13-12
Preservation and destruction of public records	
County public records commission.....	15-5
Definition of public record	15-5
Order to destroy public records	15-8
Penalty.....	15-8
Policy	15-5
Public records go with the office.....	15-8
Public records retention - audit.....	15-8
Removal of records - time restriction.....	15-6
Suggested procedures	15-6
Timely recordkeeping	15-9
Transaction recording.....	15-9
Pre-signing documents	13-10
Prevailing wage/common construction wage.....	20-10
Private property	13-10; 17-3
Procurement preferences.....	19-15
Proof financial and appropriation record	3-2
Property disposal	22-1

Public deposit insurance fund	18-10
Public depository	12-6
Public employee deferred compensation plans	17-2
Public employee's retirement fund (PERF)	17-2
Public-private agreements	20-11
Public purchases:	
Advance payments	19-21
Capital assets	19-24
Competitive bidding	19-1
Contract provisions	19-18
General provisions	19-1
Other administrative requirements	19-19
Overpayment collections	19-21
Petroleum products	19-12
Purchase of land or structures	19-23
Purchases from the Department of Correction	19-10
Purchase of rehabilitation center products	19-10
Purchases from qualified nonprofit agencies	19-11
Purchasing bonuses	19-21
Purchasing preferences	19-15
Qualifications and duties of offerors	19-13
Request for proposals	19-4
Services	19-13
Small business set-aside purchases	19-11
Small purchases	19-6
Special purchasing methods	19-7
Specifications	19-4
Public project work in certain counties	20-7
Public records retention	13-10; 15-8
Public works - division of project	20-9
Public works - less than \$50,000	20-8
Public works - over \$100,000	20-4
Public works projects	20-1
Public works - use of own work force	20-9
Publications and notices	12-6
Additional appropriations	12-6
Annual report	12-6
Bonds	12-6
Budgets	12-6
Fire fighting equipment	12-6
Materials, equipment, goods, or supplies	12-6
Sales of abandoned school property	12-6
Sales of buildings and grounds	12-6
Purchase of land or structures	19-23
Purchase order, general	2-5
Purchasing bonuses	13-10; 17-3; 19-21; 20-11
Receipt issuance	13-10
Receipts	2-4
Recommended form - conflict of interest	16-5
Record of depository balances	2-2
Records - condition of	13-5
Records of hours worked	17-1
Recreation	10-1
Refunds	13-10
Removal of records - time restriction	15-6

Repayments and refunds	13-10
Repayments and transfers	13-10
Report of receipts and disbursements for the calendar year	
Approval by the township board	5-3
Filed with county auditor	1-5
Preparation	2-3
Resolution recommending salaries, officers, and employees.....	2-4; 5-5
Resolutions	13-8
Retainage on public works contracts	20-5
Risk of Loss	13-11
Safekeeping receipts for investments	18-9
Salaries	
Township assistance supervisors, investigators, and assistants	2-4; 6-19
Township board	2-4; 5-5
Township trustee	1-3; 2-4
Sale and rental proceeds	13-11
Sale of real or personal property.....	22-1
Sale or exchange of property.....	22-1
Sale or transfer of surplus personal property	22-6
Sales tax.....	13-3; 13-11
Separate bank accounts	13-11
Service charges	18-10; 18-13
Severance pay	13-11; 17-4
Signature stamps	13-11
Special purchasing methods.....	19-7
Special provisions - sale of real property	22-2
State and federal taxes:	
Federal and state agencies - compliance requirements.....	13-2
Federal and state regulations	13-3
Federal excise taxes.....	13-2
Federal income taxes	13-2
Penalties and interest	13-3
State sales tax	13-3
Tax refunds.....	13-2
Supervisors of investigators	6-19
Supplies, advertising and purchase	12-6
Suspension with pay	13-11; 17-3
Taxes	
Dog	7-1
Fire fighting	9-3
Library.....	11-1
Parks, recreation.....	10-3;10-5
Taxes - state and federal	13-2
Telephone in trustee's office	1-4
Temporary loans	5-4; 12-8
Timely recordkeeping.....	13-11
Township assistance	
Additional duties of trustee	6-20
Administrator of the poor	6-3
Affidavit and application.....	6-1
Appeal to county commissioners.....	6-17
Appeal to courts.....	6-17
Application for additional or continuing township assistance (form -1B).....	6-2

Application for township assistance (form TA-1, rev. 1996).....	6-1
Assistance by relatives of indigent	6-8
Borrowing funds - appeal.....	6-6
Budgets and appropriations.....	6-18
Burial of indigents	6-16
Claims filed with county auditor	6-5
Consent form	6-22
Convictions	6-21
Cooperation with federal and state governments.....	6-14
County home care	6-14
County office information.....	6-22
Deceased indigent leaving an estate	6-16
Distressed townships.....	6-21
Duties of trustee.....	6-8
Feed for livestock.....	6-19
Financial assistance - schools.....	6-14
Financing financial assistance.....	6-6
Food purchase orders	6-14
Housing inspectors	6-23
Insulin furnished to the poor	6-13
Investigation of indigents	6-14
Investigators	6-19
Salaries	6-19
Labor, able bodied indigents	6-8
Legal settlement for township assistance.....	6-7
Medical and surgical assistance.....	6-10
Miscellaneous.....	6-19
Notice of township assistance action (form TA-1A, revised 2004).....	6-1
Other assistants.....	6-19
Salaries	6-19
Payment of claims	6-5
Prescribed forms.....	6-1
Removal to place of legal settlement	6-16
School books and supplies - emergency.....	6-14
Shelter - relatives.....	6-23
Standards	6-3
Statistical report.....	6-3
Supervisors.....	6-19
Salaries	6-19
Surplus commodities	6-14
Tax rate established	4-4
Temporary aid.....	6-15
Township assistance denied	6-21
Township assistance shelter	6-22
Utility service.....	6-12
Township board	
Additional or emergency appropriations.....	4-4
Board of finance.....	5-2; 5-4
Budget adoption meeting.....	5-2
Conflict of interest.....	16-1
Duties.....	5-2
Election.....	5-1
Funding and refunding indebtedness	5-4
Lucrative office.....	5-4
Meetings	5-1; 5-2

Organization	5-1
Qualifications	5-1
Salary	5-1
Special meetings	5-2
Temporary loans.....	5-4
Township assistance - appeal procedure.....	6-17
Vacancy	1-1
Township board approval of	
Annual report	5-2
Membership in associations	5-5
Parks and recreational facilities.....	10-1; 10-2
Township budget.....	2-5; 4-1
Township cemeteries	8-1
Township fire equipment.....	9-3
Township forms.....	2-1
Township libraries	11-1
Township parks	10-1
Township trustee	
Acting Trustee.....	1-1; 1-2
Administer oaths	1-2
Administrator of the poor	6-3
Bond	1-3
Certified report (form 100R).....	12-3
Compensation and Expenses.....	1-3
Conflict of interest.....	16-1
Construction of line fence.....	12-4
Designation of Trustee	1-1
Destruction of Canada thistles/johnson grass and weeds (detrimental plants)	12-1
Election.....	1-1
General duties	1-5
Group insurance	1-3
Insulin for the poor.....	6-13
Interest in township contracts prohibited	16-1
Mileage	1-4
Office and telephone expense.....	1-4
Overseer of the poor.....	6-3
Payment for construction of line fences	12-4
Payment for memorial day expense.....	12-6
Per diem as assessor	12-7
Publications and notices.....	12-6
Qualification	1-2
Salary.....	1-3; 2-4
Statutory officer.....	1-8
Township assistance	6-1
Travel.....	1-4
Vacancy in office by reason of incapacity	1-1
Vacancies - other.....	1-2
Township vehicles and buildings	1-5
Transaction recording	13-12
Transfer of funds	12-8
Travel, mileage.....	1-4
Travel policies	13-12; 17-3
Trustee's annual report	2-3
Trustee's general record	2-3
Trusts and endowments.....	13-12; 18-14

PAGE

Unemployment compensation	17-2
Unused and unencumbered funds	5-4
Use of prescribed forms	13-1
Use of United States steel products.....	20-9
Various accounting guides, manuals and other publications.....	13-12
Vehicles, township	1-5
Vending, concessions, or other sales controls.....	13-12
Vending machine commissions and/or profits	13-12
Voluntary cemetery associations	8-1
Volunteer fire fighting associations	9-5
Volunteers, coverage by worker's compensation and occupational diseases law, Administrative procedures	9-10
Wage scale and antidiscrimination provisions	20-10
Worker's compensation insurance	12-8